

Amendments to the Specification are as follows:

Please amend the paragraph beginning on page 1, line 24 and ending on page 1, line 28 as follows:

The length L1 of the track width control portion 11 is defined as a gap depth Gd of the magnetic head. The gap depth Gd is determined in advance to be a predetermined length, because the gap depth Gd greatly influences on the electrical characteristics of the thin-film magnetic head.

Please amend the paragraph beginning on page 14, line 6 and ending on page 14, line 14 as follows:

The bottom pole layer 44a and the top pole layer 44c may be composed of the same magnetic material as in the bottom core layer 40 and a top core layer 51 and is preferably composed of a magnetic material having a saturation magnetic flux density higher than that of the magnetic material of the bottom core layer 40 and the top core layer 51. A front end 44d of the track width control portion 44 may be exposed at the opposing face 31b or may be covered with a thin protective film.